



## STATE OF ILLINOIS

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Facility Name & ID Number St Benedict Nursing & Rehab# 0044784 Report Period Beginning: 07/01/2004 Ending: 06/30/2005

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>99</u>	Skilled (SNF)	<u>99</u>	<u>36,135</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>99</u>	TOTALS	<u>99</u>	<u>36,135</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>6,118</u>	<u>14,651</u>	<u>2,361</u>	<u>23,130</u>	8
9	SNF/PED					9
10	ICF	<u>993</u>	<u>11,500</u>		<u>12,493</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>7,111</u>	<u>26,151</u>	<u>2,361</u>	<u>35,623</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 98.58%

D. How many bed-hold days during this year were paid by the Department?

34 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been  
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☒NO ☐

I. On what date did you start providing long term care at this location

Date started 03/01/2000

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 03/01/2000NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 7 and days of care provided 2,332Medicare Intermediary AdminaStar Federal

## IV. ACCOUNTING BASIS

ACCRAU ☒ MODIFIED  
CASH\* ☐ CASH\* ☐

Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 06/30 Fiscal Year: 06/30

\* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

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Facility Name &amp; ID Number St Benedict Nursing &amp; Rehab # 0044784 Report Period Beginning: 07/01/2004 Ending: 06/30/2005

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments ** 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	413,567	36,672		450,239		450,239	(92,665)	357,574		1
2	Food Purchase		268,726		268,726		268,726	(63,205)	205,521		2
3	Housekeeping	142,984			142,984		142,984		142,984		3
4	Laundry	158,255	50,887		209,142		209,142	(95,277)	113,865		4
5	Heat and Other Utilities			224,394	224,394		224,394	(48,067)	176,327		5
6	Maintenance	92,924	67,084	49,367	209,375		209,375	(44,850)	164,525		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	807,730	423,369	273,761	1,504,860		1,504,860	(344,064)	1,160,796		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			15,750	15,750		15,750		15,750		9
10	Nursing and Medical Records	1,953,707	112,395	92,708	2,158,810		2,158,810	3,935	2,162,745		10
10a	Therapy	67,602	373	46,212	114,187		114,187		114,187		10a
11	Activities	183,196	5,872	22,579	211,647		211,647	(115)	211,532		11
12	Social Services	104,936	511	1,650	107,097		107,097		107,097		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Assisted Living	96,665			96,665		96,665	(96,665)			15
16	<b>TOTAL Health Care and Programs</b>	2,406,106	119,151	178,899	2,704,156		2,704,156	(92,845)	2,611,311		16
	<b>C. General Administration</b>										
17	Administrative	93,098		504,990	598,088		598,088	(504,990)	93,098		17
18	Directors Fees										18
19	Professional Services										19
20	Dues, Fees, Subscriptions & Promotion			5,400	5,400		5,400		5,400		20
21	Clerical & General Office Expense	93,698	17,067	28,096	138,861		138,861	259,177	398,038		21
22	Employee Benefits & Payroll Taxes			1,158,960	1,158,960		1,158,960	(70,556)	1,088,404		22
23	Inservice Training & Education										23
24	Travel and Seminars			5,695	5,695		5,695	(5,445)	250		24
25	Other Admin. Staff Transportation			1,272	1,272		1,272		1,272		25
26	Insurance-Prop.Liab.Malpractice			176,726	176,726		176,726		176,726		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	186,796	17,067	1,881,139	2,085,002		2,085,002	(321,814)	1,763,188		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,400,632	559,587	2,333,799	6,294,018		6,294,018	(758,723)	5,535,295		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number St Benedict Nursing & Rehab

#0044784

Report Period Beginning: 07/01/2004 Ending: 06/30/2005

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments ** 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			285,029	285,029		285,029	(8,669)	276,360			30
31	Amortization of Pre-Op. & Org			2,038	2,038		2,038		2,038			31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle			5,413	5,413		5,413		5,413			35
36	Other (specify): <sup>a</sup>											36
37	<b>TOTAL Ownership</b>			292,480	292,480		292,480	(8,669)	283,811			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		524,949		524,949		524,949		524,949			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			54,203	54,203		54,203		54,203			42
43	Other (specify): <sup>a</sup> <b>Nonallowable Cost</b>			20,230	20,230		20,230	(20,230)				43
44	<b>TOTAL Special Cost Centers</b>		524,949	74,433	599,382		599,382	(20,230)	579,152			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,400,632	1,084,536	2,700,712	7,185,880		7,185,880	(787,622)	6,398,258			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\*See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7  
 In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Room				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotiona	(15,454)	43		25
26	Income Taxes and Illinois Personal				26
27	Property Replacement Tax				27
28	CNA Training for Non-Employee				28
29	Yellow Page Advertising				29
29	Other-Attach Schedule See Page 5A	(588,326)	var		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (603,780)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(183,842)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (183,842)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ (787,622)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 5A

St Benedict Nursing &amp; Rehab

ID# 0044784

Report Period Beginning: 07/01/2004

Ending: 06/30/2005

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Non-care related depreciation	\$ (45,675)	30	1
2	Offset laundry revenue	(25,259)	4	2
3	Offset non-resident meal income	(2,368)	1	3
4	Offset activities revenue	(115)	11	4
5				5
6	Disallow direct costs from Assisted Living Center	(96,665)	15	6
7	Disallow cost allocated from Assisted Living Center			7
8	Employee benefits	(91,586)	22	8
9	Maintenance	(44,850)	6	9
10	Utilities	(48,067)	5	10
11	Dietary (non-food)	(90,297)	1	11
12	Food	(63,205)	2	12
13	Laundry	(70,018)	4	13
14				14
15	Laboratory fees	(3,565)	43	15
16	Radiology fees	(1,211)	43	16
17				17
18	Disallow nonallowable travel and seminar	(5,445)	24	18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(588,326)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number St Benedict Nursing &amp; Rehab

# 0044784

Report Period Beginning:

07/01/2004

Ending:

06/30/2005

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	(92,665)	0	0	0	0	0	0	0	0	0	0	(92,665)	1
2	Food Purchase	(63,205)	0	0	0	0	0	0	0	0	0	0	(63,205)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(95,277)	0	0	0	0	0	0	0	0	0	0	(95,277)	4
5	Heat and Other Utilities	(48,067)	0	0	0	0	0	0	0	0	0	0	(48,067)	5
6	Maintenance	(44,850)	0	0	0	0	0	0	0	0	0	0	(44,850)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(344,064)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(344,064)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	3,935	0	0	0	0	0	0	0	0	0	3,935	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(115)	0	0	0	0	0	0	0	0	0	0	(115)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	(96,665)	0	0	0	0	0	0	0	0	0	0	(96,665)	15
16	<b>TOTAL Health Care and Programs</b>	<b>(96,780)</b>	<b>3,935</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(92,845)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	(504,990)	0	0	0	0	0	0	0	0	0	(504,990)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	259,177	0	0	0	0	0	0	0	0	0	259,177	21
22	Employee Benefits & Payroll Taxes	(91,586)	21,030	0	0	0	0	0	0	0	0	0	(70,556)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(5,445)	0	0	0	0	0	0	0	0	0	0	(5,445)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(97,031)</b>	<b>(224,783)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(321,814)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(537,875)</b>	<b>(220,848)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(758,723)</b>	<b>29</b>

## Summary B

06/30/2005

## Summary B

[illegible]



Facility Name & ID Number St Benedict Nursing & Rehab# 0044784Report Period Beginning: 07/01/2004 Ending: 06/30/2005

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Resurrection Health Care		See Attached		See Attached		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	10	Nursing supplies	\$	Resurrection Health Care	100.00%	\$ 3,935	\$ 3,935	1
2	V	21	Other admin and genera		Resurrection Health Care	100.00%	139,420	139,420	2
3	V	21	Clerical and data processing		Resurrection Health Care	100.00%	119,757	119,757	3
4	V	22	Employee benefits		Resurrection Health Care	100.00%	21,030	21,030	4
5	V	30	Depreciation		Resurrection Health Care	100.00%	37,006	37,006	5
6	V								6
7	V								7
8	V	17	Intercompany expense	504,990	Resurrection Health Care	100.00%		(504,990)	8
9	V	39	Intercompany pharmac	519,577	Resurrection Health Care	100.00%	519,577		9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 1,024,567			\$ 840,725	\$ * (183,842)	14

\* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St Benedict Nursing & Rehab # 0044784 Report Period Beginning: 07/01/2004 Ending: 06/30/2005

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2	See Attached Schedule										2
3											3
4	Sister Elizabeth Trembczynsk	Director	Management	0.00	107,120	1	2.00	N/A	N/A	N/A	4
5											5
6											6
7											7
8	Sister Trembczynski is administrator of Holy Family Nursing & Rehabilitation Center, a related facility										8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St Benedict Nursing & Rehab # 0044784 Report Period Beginning: 07/01/2004 Ending: 6/30/2005

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Resurrection Health Care  
 Street Address 7435 W. Talcott  
 City / State / Zip Code Chicago, IL 60631  
 Phone Number ( 773) 774-8000  
 Fax Number ( 773) 594-7888

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10 Nursing supplies				\$	\$		\$ 3,935	1
2	21 Other admin and genera							139,420	2
3	21 Clerical and data processing							119,757	3
4	22 Employee benefits							21,030	4
5	30 Depreciation							37,006	5
6	39 Intercompany pharmaci							519,577	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 840,725	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2	3	4	5	6	7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1							\$	\$			\$	1
2	N/A											2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$	\$			\$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$	14
15	TOTALS (line 9+line14)						\$	\$			\$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.

\$

None

Line #

N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7 (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number **St Benedict Nursing & Rehab**# **0044784** Report Period Beginning: **07/01/2004** Ending: **06/30/2005****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report	\$	<b>1</b>
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).			\$	<b>3</b>
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<b>4</b>
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	<b>5</b>
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$	<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	<b>7</b>
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2000		8	
	2001		9	
	2002		10	
	2003		11	
	2004	N/A	12	
<b>Facility is a not-for-profit entity and pays no real estate taxes</b>				

<b>FOR OHF USE ONLY</b>	
13	FROM R. E. TAX STATEMENT FOR 2004 \$ 13
14	PLUS APPEAL COST FROM LINE 5 \$ 14
15	LESS REFUND FROM LINE 6 \$ 15
16	AMOUNT TO USE FOR RATE CALCULATION\$ 16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed**

SEE ACCOUNTANTS' COMPILATION REPORT

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates    **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2004 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME    St Benedict Nursing & Rehab                      COUNTY Cook

FACILITY IDPH LICENSE NUMBER    0044784

CONTACT PERSON REGARDING THIS REPORT    Lou Fragoso

TELEPHONE    847-647-0003                      FAX #: 847-647-1936

**A.    Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>                    </u>	<u>N/A</u>	\$ <u>                    </u>	\$ <u>                    </u>
2. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
3. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
4. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
5. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
6. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
7. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
8. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
9. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
10. <u>                   </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
<b>TOTALS</b>		\$ <u>                    </u>	\$ <u>                    </u>

**B.    Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?    N/A    YES                            NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.  
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C.    Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number St Benedict Nursing &amp; Rehab

# 0044784 Report Period Beginning:

07/01/2004 Ending:

06/30/2005

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 56,961 B. General Construction Type: Exterior Brick Frame Metal Number of Stories 2C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

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F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☒ YES ☐ NO  
If so, please complete the following:1. Total Amount Incurred: 61,140 2. Number of Years Over Which it is Being Amortized 5  
3. Current Period Amortization: 2,038 4. Dates Incurred: 2000Nature of Costs: Organization cost

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

## XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		2000	\$ 3,157,190	1
2					2
3	TOTALS			\$ 3,157,190	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number St Benedict Nursing &amp; Rehab

# 0044784

Report Period Beginning:

07/01/2004 Ending: 06/30/2005

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	99		2000	1991	\$ 4,247,413		35				4
5											5
6											6
7											7
8											8
<b>Improvement Type**</b>											
9		Carpet 1st & 2nd floor halls, dining & patient rooms		2000	48,482		10				9
10		Facility sign		2000	7,845		10				10
11		Grease Basin		2000	17,015		7				11
12		Alternator switches		2001	631		10				12
13		Lawn sprinkler system		2001	756		10				13
14		High velocity water jet		2000	322		10				14
15		Catch basin		2000	1,029		10				15
16		Sewer ejector pump repairs		2001	3,194		10				16
17		Sewer ejector pump repairs		2001	2,556		10				17
18		Replacement of hot water systems		2001	11,840		20				18
19		Replacement of hot water systems		2001	11,840		20				19
20		Asbestos removal from boiler		2001	10,156		10				20
21		HVAC		2001	1,523		10				21
22		Carpet		2001	804		7				22
23		HVAC		2001	1,395		10				23
24		Valve		2001	798		10				24
25		Hot water system		2001	11,840		20				25
26		Hot water tank		2001	3,013		20				26
27		Refrigeration lines		2001	1,094		10				27
28		Electrical		2001	3,529		10				28
29		Boiler pipe		2001	1,748		10				29
30		Expansion study		2001	15,503		20				30
31		Voice cables		2001	747		10				31
32		Professional services		2002	9,129		15				32
33		Wreck building		2002	8,804		15				33
34		Antenna		2002	3,917		10				34
35		Circulating pump		2003	2,111		10				35
36		Receivers		2003	18,090		5				36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT



XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Condensing unit	2003	\$ 4,167	\$	15	\$	\$	\$	37
38	Conduits	2003	2,676		20				38
39	Fire alarm	2001	423		7				39
40	Fire alarm	2001	1,811		7				40
41	Door	2002	603		10				41
42	Pump	2002	989		10				42
43	Power lines	2002	603		10				43
44	Pump catch basin	2002	563		10				44
45	Swing door	2002	708		10				45
46	Fire protection	2002	1,811		7				46
47	Air conditioning	2002	812		10				47
48	Air conditioning	2002	451		10				48
49	Refrigerator ball valve	2002	717		10				49
50	Air conditioning	2002	714		10				50
51	Air conditioning	2002	1,356		10				51
52	Refrigerator ball valve	2002	1,104		10				52
53	Freezer	2002	1,817		10				53
54	Valve	2002	564		10				54
55	Condensor motor	2002	1,162		5				55
56	Compressor	2002	515		10				56
57	Fire protection	2002	1,811		7				57
58	Pump system	2002	1,805		10				58
59	Fire protection	2003	1,811		7				59
60	Fire protection	2003	1,811		7				60
61	Circulating pump	2003	1,401		10				61
62	Fire protection	2003	1,811		7				62
63	Air station	2003	1,897		10				63
64	Fire protection	2003	1,884		7				64
65	Data wiring	2003	804		10				65
66	Hot water circulation pump	2003	860		10				66
67	Fire alarm system power supply	2003	1,433		10				67
68	Boiler tubes	2003	7,312		10				68
69	Pump payback boiler	2003	1,109		10				69
70	TOTAL (lines 4 thru 69)		\$ 4,496,439	\$		\$	\$	\$	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 4,496,439	\$		\$	\$	\$	1
2	AO Smith 40 gallon	2003	638		10				2
3	Century high ambient moto	2003	781		5				3
4	Boiler repairs	2003	808		10				4
5	Fire protection	2003	2,161		7				5
6	Air compressor	2003	695		5				6
7	Side stream filter system	2003	4,575		10				7
8	Tamper re-wiring	2004	1,296		10				8
9	Air pump handle	2004	1,069		10				9
10	Fire protection	2004	2,161		7				10
11	Exhaust fan	2004	1,158		10				11
12	Fire protection	2004	2,161		7				12
13	Wiring & cabling	2004	641		10				13
14									14
15	Landscaping additions, tree removal, new trees, etc	2005	8,500		5-15				15
16	Concrete sidewalk	2005	3,600		12				16
17	Reseal & restripe parking lot	2005	6,910						17
18	Roof replacement	2005	104,735		15				18
19	Repair & update east elevator	2005	3,187		10				19
20	Refractory for boiler	2005	3,765		10				20
21	Fire-safe shutoff valve	2005	1,310		8				21
22	Care-watch system	2005	2,075		5				22
23	Von Duprin controls wiring	2005	1,800		8				23
24	Install egress exits systems on 2nd floor	2005	14,540		15				24
25	Carpet	2005	11,946		5				25
26	One-man Genie gated lift	2005	7,565		15				26
27	Fire equipment	2005	1,027		15				27
28	Repair & replace pumps	2005	19,495		15				28
29									29
30									30
31	Financial statement depreciatio			232,314		232,314		819,309	31
32	Home Office Allocation					37,006	37,006		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,705,038	\$ 232,314		\$ 269,320	\$ 37,006	\$ 819,309	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 675,216	\$ 6,752	\$ 6,752		10	\$ 630,316	71
72	Current Year Purchases	29,258	288	288		5-10	288	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 704,474	\$ 7,040	\$ 7,040			\$ 630,604	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$			\$	76
77	N/A									77
78										78
79										79
80	TOTALS			\$	\$	\$			\$	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 8,566,702	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 239,354	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 276,360	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 37,006	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,449,913	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Depreciable non-care assets	\$ 1,095,075	\$ 45,675	\$ 312,961	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 1,095,075	\$ 45,675	\$ 312,961	91

G. Construction-in-Progres

	Description	Cost	
92		\$	92
93		N/A	93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column f

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A  
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions				<u>N/A</u>			4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.  
 This amount was calculated by dividing the total amount to be amortized  
 by the length of the lease                     .

9. Option to Buy: ☐ YES ☐ NO Terms:                                      \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO  
 16. Rental Amount for movable equipment: \$ 5,413 Description: Copier - 2,933; Office equipment - 1,129; Carpet cleaner - 1,004; Dietary equipment - 347  
 (Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18			<u>N/A</u>		18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:  
 Beginning                       
 Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2006</u>	\$ <u>                    </u>
13.	<u>/2007</u>	\$ <u>                    </u>
14.	<u>/2008</u>	\$ <u>                    </u>

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St Benedict Nursing & Rehab

#

0044784Report Period Beginning: 07/01/2004 Ending: 06/30/2005**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)****A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)**

<b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO It is the policy of this facility to only hire certified nurses aides If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	<b>2. CLASSROOM PORTION:</b> IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER CNA _____	<b>3. CLINICAL PORTION:</b> IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER CNA _____
---	--	---

**B. EXPENSES****ALLOCATION OF COSTS (d)**

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

(a) Include wages paid during the classroom portion of training. Do not include fringe benefit.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefit.

(c) For in-house training programs only. Do not include fringe benefit.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ \_\_\_\_\_

**D. NUMBER OF CNAs TRAINED**

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
					1	Licensed Occupational Therapist	10A,3)	hrs	\$		822
2	Licensed Speech and Language Development Therapist	10A(1,3)	41	hrs	1,041	39	2,094		80	3,135	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10A(1,2,3,)	1821	hrs	66,561	3	120	373	1,824	67,054	4
5	Physician Care			visits							5
6	Dental Care			visits							6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy	39(2)		# of prescripts				519,577		519,577	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Exceptional Care Program										12
13	Other (specify): O2 & Med Supplies	39(2)						5,372		5,372	13
14	TOTAL				\$ 67,602	864	\$ 46,212	\$ 525,322	2,726	\$ 639,136	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed  
Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed  
on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 125,380	\$ 125,380	1
2	Cash-Patient Deposits	17,303	17,303	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 90,874 )	144,386	144,386	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments	26,577	26,577	5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	8,252	8,252	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 321,898	\$ 321,898	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	2,845,954	2,845,954	12
13	Land	3,158,120	3,157,190	13
14	Buildings, at Historical Cost	5,598,424	4,247,413	14
15	Leasehold Improvements, at Historical Cost	43,575	457,625	15
16	Equipment, at Historical Cost	918,999	704,474	16
17	Accumulated Depreciation (book methods)	(1,703,772)	(1,449,913)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	61,140	61,140	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(61,140)	(61,140)	20
21	Restricted Funds			21
22	Other Long-Term Assets (sp <u>Assisted Living</u> )		782,114	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 10,861,300	\$ 10,744,857	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 11,183,198	\$ 11,066,755	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 31,208	\$ 31,208	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	23,518	23,518	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Due to Related Parties</u>	158,998	158,998	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 213,724	\$ 213,724	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 213,724	\$ 213,724	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 10,969,474	\$ 10,853,031	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 11,183,198	\$ 11,066,755	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ 10,265,375</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>	<b>Prior period adjustment</b>	<b>7,051</b>	<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ 10,272,426</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>697,048</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ 697,048</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 10,969,474</b>	<b>24 *</b>

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name &amp; ID Number St Benedict Nursing &amp; Rehab

# 0044784

Report Period Beginning: 07/01/2004

Ending: 06/30/2005

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached**Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses.**

1			
	Revenue	Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 7,636,828	1
2	Discounts and Allowances for all Levels	(1,349,062)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,287,766	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	638,925	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 638,925	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	4,633	13
14	Non-Patient Meals	2,368	14
15	Telephone, Television and Radio	1,401	15
16	Rental of Facility Space	207,039	16
17	Sale of Drugs	602,375	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	3,648	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	25,259	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 846,723	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income**	96,286	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 96,286	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Attached</u>	13,228	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 13,228	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 7,882,928	30

2			
	Expenses	Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,504,860	31
32	Health Care	2,704,156	32
33	General Administration	2,085,002	33
<b>B. Capital Expense</b>			
34	Ownership	292,480	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	545,179	35
36	Provider Participation Fee	54,203	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 7,185,880	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	697,048	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 697,048	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

**St Benedict Nursing & Rehab**

**Provider #:** 0044784

**07/01/2004 to 06/30/2005**

**Schedule 19A**

**XVII. Income Statement**

**Line 28: Other Revenue**

Description	
Vending Commission	776
Activities Income	115
Billboard Revenue	1,200
Miscellaneous	11,137
Total	13,228

Facility Name & ID Number **St Benedict Nursing & Rehab**

# 0044784

Report Period Beginning: 07/01/2004

Ending:

06/30/2005

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,760	2,058	\$ 70,946	\$ 34.47	1
2	Assistant Director of Nursing					2
3	Registered Nurses	17,528	19,030	586,817	30.84	3
4	Licensed Practical Nurses	6,017	6,633	144,602	21.80	4
5	CNAs & Orderlies	75,345	82,381	1,053,682	12.79	5
6	CNA Trainees					6
7	Licensed Therapist	1,862	2,134	67,602	31.68	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,772	2,108	47,349	22.46	9
10	Activity Assistants	8,993	9,977	135,847	13.62	10
11	Social Service Worker	4,610	5,161	104,936	20.33	11
12	Dietician	746	827	27,003	32.65	12
13	Food Service Supervisor	1,728	2,008	52,856	26.32	13
14	Head Cook					14
15	Cook Helpers/Assistants	29,632	32,329	333,708	10.32	15
16	Dishwashers					16
17	Maintenance Worker	4,826	5,262	92,924	17.66	17
18	Housekeepers	14,415	15,795	142,984	9.05	18
19	Laundry	13,133	14,702	158,255	10.76	19
20	Administrator	1,800	2,077	93,098	44.82	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,278	7,122	93,698	13.16	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,900	2,084	39,907	19.15	31
32	Other Health C: See Sch. 20A	10,629	11,729	154,418	13.17	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	202,974	223,417	\$ 3,400,632 *	\$ 15.22	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

## B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	15,750	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	2 visits	432	11(3)	44
45	Social Service Consultant	7 visits	1,650	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 17,832		49

## C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	1,741	\$ 80,076	10(3)	50
51	Licensed Practical Nurses	207	8,290	10(3)	51
52	Certified Nurse Assistants/Aides	9	174	10(3)	52
53	TOTAL (lines 50 - 52)	1,957	\$ 88,540		53

SEE ACCOUNTANTS' COMPILATION REPORT

**St Benedict Nursing & Rehab**

**Provider #:** 0044784

**07/01/2004 to 06/30/2005**

**Schedule 20A**

**XVIII. A. Staffing & Salary Costs**

**Line 32 Other Health Care :**

Description	Hours Worked	Hours Paid	Total Wages	Average Hourly Wage
Care Plan Coordinator	1,945	2,105	57662	27.39
Personal Assistant	8,682	9,622	96665	10.05
Director, Rehab Services	2	2	91	45.50
Total	10,629	11,729	154,418	13.17

A. Administrative Salaries:				Ownership		D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description		Amount	Description		Amount	
Peter Goschy	Administrator	0	\$ 93,098	Workers' Compensation Insurance		\$ 56,489	IDPH License Fee		\$	
				Unemployment Compensation Insurance		8,373	Advertising: Employee Recruitment			
				FICA Taxes		243,119	Health Care Worker Background Check (Indicate # of checks performed )			
				Employee Health Insurance		501,787	Life Services Network of Illinois dues		4,889	
				Employee Meals			Miscellaneous dues & subscriptions		511	
				Illinois Municipal Retirement Fund (IMRF)*						
				Employee Life Insurance		5,971				
TOTAL (agree to Schedule V, line 17, col. 1)				Retirement Contributions		207,350				
(List each licensed administrator separately.)				Disability Premiums		12,230				
B. Administrative - Other				Employee Morale & Miscellaneous		32,055				
				Home Office allocation		21,030				
							Less: Public Relations Expense		( )	
							Non-allowable advertising		( )	
							Yellow page advertising		( )	
							TOTAL (agree to Sch. V, line 20, col. 8)		\$ 5,400	
TOTAL (agree to Schedule V, line 17, col. 1)				TOTAL (agree to Schedule V, line 22, col.8)		\$ 1,088,404				
(List each licensed administrator separately.)										
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**			

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS** (which have been included in Sch. V, line 6, col. 3).  
 (See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	5 Amount of Expense Amortized Per Year								
					6 FY2002	7 FY2003	8 FY2004	9 FY2005	10 FY2006	11 FY2007	12 FY2008	13 FY2009	14 FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2								N/A					
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number St Benedict Nursing &amp; Rehab

# 0044784

Report Period Beginning: 07/01/2004 Ending: 06/30/2005

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report Yes  
If YES, give association name and amount Life Services Network - \$4889
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? \_\_\_\_\_
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases Yes  
What was the average life used for new equipment added during this period 7.5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 11,136 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation \_\_\_\_\_
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over \_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 54,203  
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation \_\_\_\_\_

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B Yes-Assisted Living For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If Yes, attach a schedule which explains how all related costs were allocated to these function \_\_\_\_\_
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount \$ 2,368
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel No  
If YES, attach a complete explanation  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
d. Have vehicle usage logs been maintained N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm Yes  
Firm Name: KPMG LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit not yet complete.
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A  
Attach invoices and a summary of services for all architect and appraisal fee

St Benedict Nursing & Rehab  
Facility ID#: 0044784  
Period: 7/01/04 - 6/30/05

Schedule 23A

Schedule XX - General Information: Question 14

A portion of the facility is used for Assisted Living

METHOD OF ALLOCATION	Cost Per GL	(A) Allocation %	Allocated to Asst.Living
Dietary	421,536	21.42%	90,297
Food	295,061	21.42%	63,205
Hskpg	-	21.42%	-
Laundry	326,867	21.42%	70,018
Utilities	224,394	21.42%	48,067
Maintenance	209,375	21.42%	44,850
Employee Benefits	1,155,885	(B)	91,586
Miscellaneous Revenue	(11,137)	21.42%	(2,386)
Depreciation		SALY	
			<u>405,639</u>

(A)

Census:	Assisted Living	9,711
Census:	Total	<u>45,334</u>
	Allocation %	<u>21.42%</u>

(B)

Employee benefits	1,155,885	
Total wages	<u>3,403,632</u>	
% of total wages	<u>33.96%</u>	Benefits = 35.43% of Wages
<u>Wages from which to allocate EE Benefits</u>		
Dietary	413,567	
Housekeeping	-	
Laundry	301,239	
Maintenance	<u>92,924</u>	
	<u>807,730</u>	21.42%
Assisted Living	96,665	1.0000
		<u>269,689</u>
		<u>0.3396</u>
		<u>91,586</u>



## RECONCILIATION REPORT

04:31 PM 3/20/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB- SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB- SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-787,622	equal to	-787,622	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	0	equal to	0	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	2,038	equal to	2,038	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	276,360	equal to	276,360	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	5,413	equal to	5,413	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	67,602	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	114,187	equal to	114,187	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	525,322	equal to	525,322	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,504,860	equal to	1,504,860	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	2,704,156	equal to	2,704,156	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	2,085,002	equal to	2,085,002	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	292,480	equal to	292,480	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	545,179	equal to	545,179	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	54,203	equal to	54,203	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,895,954	equal to	1,953,707	-57,753	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	67,602	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	183,196	equal to	183,196	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	104,936	equal to	104,936	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	413,567	equal to	413,567	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	92,924	equal to	92,924	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	142,984	equal to	142,984	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	158,255	equal to	158,255	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	93,098	equal to	93,098	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	93,698	equal to	93,698	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	3,400,632	equal to	3,400,632	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to	0	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	15,750	< or = to	15,750	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	88,540	< or = to	92,708	-4,168	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	432	< or = to	22,579	-22,147	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	1,650	< or = to	1,650	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	93,098	equal to	93,098	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	504,990	equal to	504,990	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	0	equal to	0	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	1,088,404	equal to	1,088,404	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	5,400	equal to	5,400	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	250	equal to	250	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	54,203	equal to	54,203	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	-70,556	70,556	FAILED	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	2,332	equal to	2,361	-29	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-183,842	equal to	-183,842	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	0	equal to	0	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	3,157,190	equal to	3,157,190	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	4,705,038	equal to	4,705,038	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	704,474	equal to	704,474	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	1,449,913	equal to	1,449,913	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	10,969,474	equal to	10,969,474	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	697,048	equal to	697,048	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	11,183,198	equal to	11,183,198	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

St Benedict Nursing & Rehab  
IDPA Comparative Data - Per Resident Day Cost  
Year Ending 06/30/2005

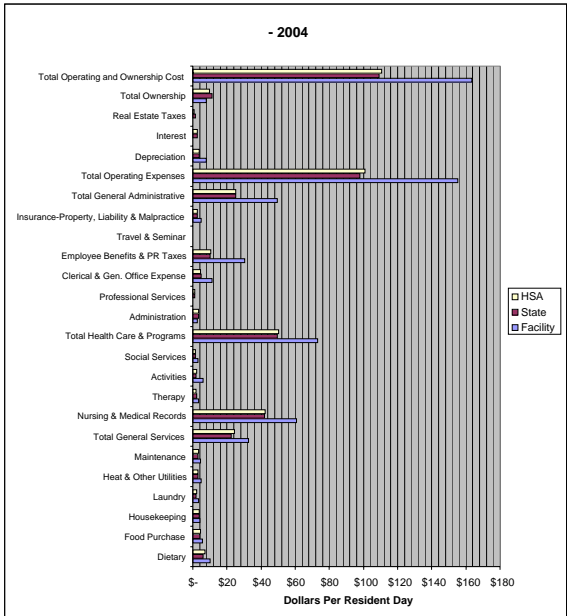
Enter your HSA # in next column  
Census (Pulls from Page 2)

1

35,623

Cost Report Line	Description	Your Facility	Average Median Cost Per Day		State	HSA	IDPA LTC Profiles														10th %	90th %																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
			LTC Median Per Diem Cost by HSA - 2003 Cost Reports 2003 (Run June 1, 2004)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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Cost Report Line	Description				State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA

Notes:  
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.  
The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.

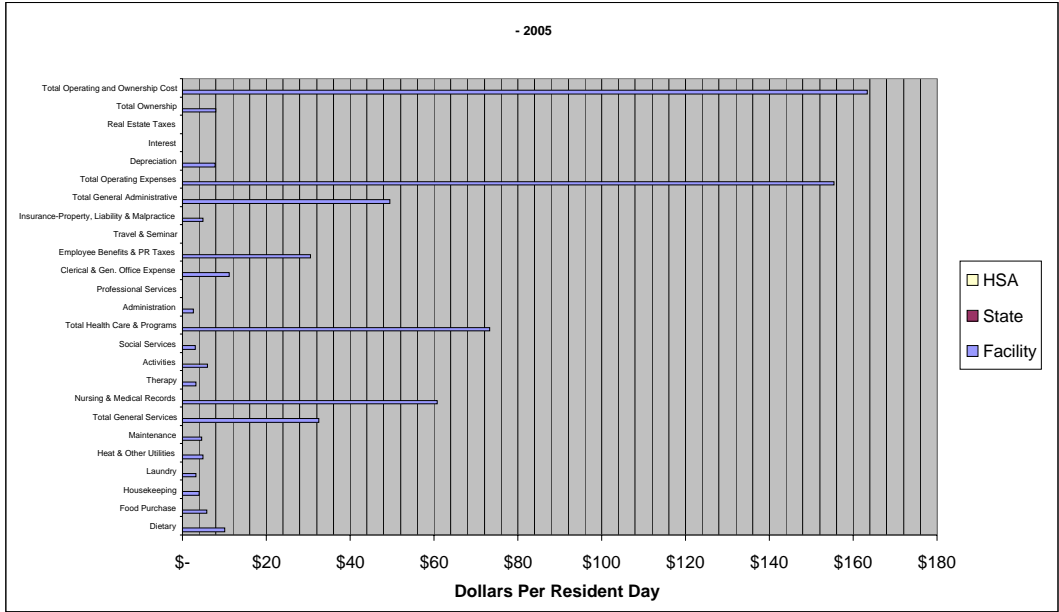


Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	10.04	-	-	0.00	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	5.77	-	-	0.00	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	4.01	-	-	0.00	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	3.20	-	-	0.00	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	4.95	-	-	0.00	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	4.62	-	-	0.00	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	32.59	-	-	0.00	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	60.71	-	-	0.00	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	3.21	-	-	0.00	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	5.94	-	-	0.00	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	3.01	-	-	0.00	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	73.30	-	-	0.00	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	2.61	-	-	0.00	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	0.00	-	-	0.00	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	11.17	-	-	0.00	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	30.55	-	-	0.00	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.01	-	-	0.00	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	4.96	-	-	0.00	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	49.50	-	-	0.00	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	155.39	-	-	0.00	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	7.76	-	-	0.00	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	0.00	-	-	0.00	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	0.00	-	-	0.00	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	7.97	-	-	0.00	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	163.35	-	-	0.00	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

Notes:

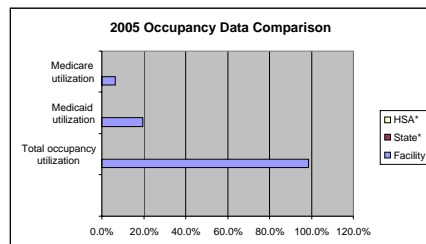
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



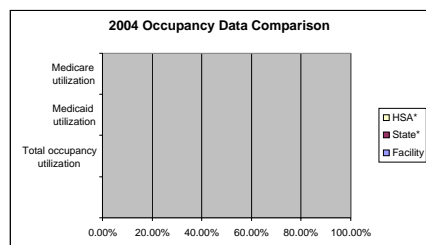
## 2005

	Your		
	Facility	State*	HSA*
Total occupancy utilization	98.58%	0.00%	0.00%
Medicaid utilization	19.68%	0.00%	0.00%
Medicare utilization	6.53%	0.00%	0.00%
Private pay percent utilization	72.37%	N/A	N/A
Capacity in Patient Days	36,135	N/A	N/A
Census days of service provided	35,623	N/A	N/A



## 2004

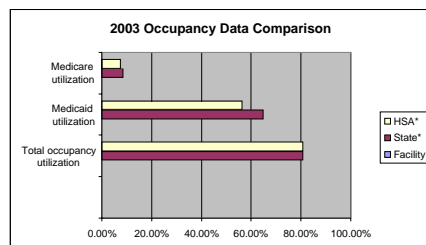
	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	0.00%	0.00%
Medicaid utilization	#DIV/0!	0.00%	0.00%
Medicare utilization	#DIV/0!	0.00%	0.00%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

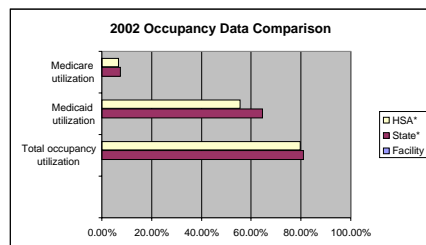
## 2003

	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%	80.80%
Medicaid utilization	#DIV/0!	64.80%	56.40%
Medicare utilization	#DIV/0!	8.50%	7.50%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A

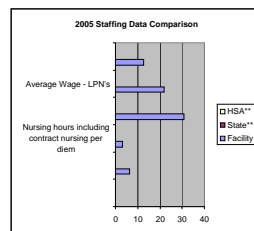


## 2002

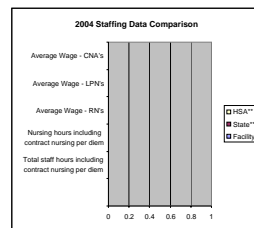
	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%	79.60%
Medicaid utilization	#DIV/0!	64.50%	55.50%
Medicare utilization	#DIV/0!	7.40%	6.80%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	6.33	0.00	0.00
Nursing hours including contract nursing per diem	3.15	0.00	0.00
Average Wage - RN's	30.84	0.00	0.00
Average Wage - LPN's	21.8	0.00	0.00
Average Wage - CNA's	12.79	0.00	0.00

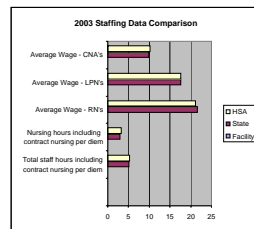


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	0.00	0.00	
Nursing hours including contract nursing per diem	0.00	0.00	
Average Wage - RN's	0.00	0.00	
Average Wage - LPN's	0.00	0.00	
Average Wage - CNA's	0.00	0.00	

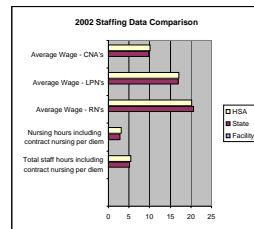


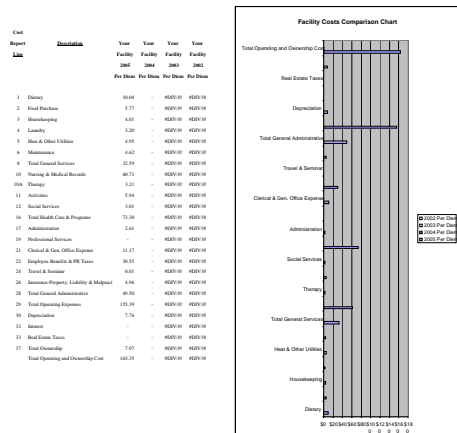
\*\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	

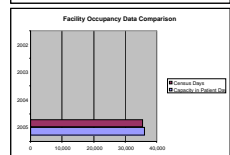
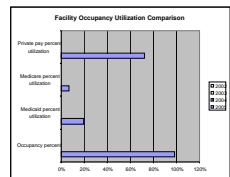


2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	

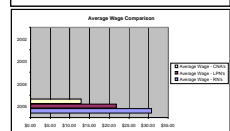
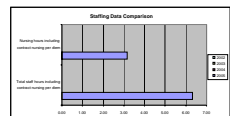




	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	96.58%	4500.00	4500.00	4500.00
Medicare percent utilization	10.88%	4500.00	4500.00	4500.00
Medicaid percent utilization	6.53%	4500.00	4500.00	4500.00
Private pay percent utilization	82.59%	4500.00	4500.00	4500.00
Capacity in Patient Days	36,100	0	0	0
Census Days	36,000	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	0.30	0.00	0.00	0.00
Nursing hours including contract nursing per day	2.92	0.00	0.00	0.00
Average Wage - BSN	\$0.84	0.00	0.00	0.00
Average Wage - LPN	\$7.80	0.00	0.00	0.00
Average Wage - CNA	12.70	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	413,567	36,672	0	450,239	0	450,239	-92,665	357,574
2. Food Purchase	0	268,726	0	268,726	0	268,726	-63,205	205,521
3. Housekeeping	142,984	0	0	142,984	0	142,984	0	142,984
4. Laundry	158,255	50,887	0	209,142	0	209,142	-95,277	113,865
5. Heat and Other Utilities	0	0	224,394	224,394	0	224,394	-48,067	176,327
6. Maintenance	92,924	67,084	49,367	209,375	0	209,375	-44,850	164,525
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	807,730	423,369	273,761	1,504,860	0	1,504,860	-344,064	1,160,796
9. Medical Director	0	0	15,750	15,750	0	15,750	0	15,750
10. Nursing & Medical Records	1,953,707	112,395	92,708	2,158,810	0	2,158,810	3,935	2,162,745
10a. Therapy	67,602	373	46,212	114,187	0	114,187	0	114,187
11. Activities	183,196	5,872	22,579	211,647	0	211,647	-115	211,532
12. Social Services	104,936	511	1,650	107,097	0	107,097	0	107,097
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	96,665	0	0	96,665	0	96,665	-96,665	0
16. Total Health Care & Programs	2,406,106	119,151	178,899	2,704,156	0	2,704,156	-92,845	2,611,311
17. Administrative	93,098	0	504,990	598,088	0	598,088	-504,990	93,098
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	0	0	0	0	0	0
20. Fees, Subscriptions & Promotion	0	0	5,400	5,400	0	5,400	0	5,400
21. Clerical & General Office	93,698	17,067	28,096	138,861	0	138,861	259,177	398,038
22. Employee Benefits & Payroll	0	0	1,158,960	1,158,960	0	1,158,960	-70,556	1,088,404
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	5,695	5,695	0	5,695	-5,445	250
25. Other Admin. Staff Trans	0	0	1,272	1,272	0	1,272	0	1,272
26. Insurance-Prop.Liab.Malpractice	0	0	176,726	176,726	0	176,726	0	176,726
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	186,796	17,067	1,881,139	2,085,002	0	2,085,002	-321,814	1,763,188
29. Total General Administrative	3,400,632	559,587	2,333,799	6,294,018	0	6,294,018	-758,723	5,535,295
30. Depreciation	0	0	285,029	285,029	0	285,029	-8,669	276,360
31. Amortization of Pre-Op. & Org.	0	0	2,038	2,038	0	2,038	0	2,038
32. Interest	0	0	0	0	0	0	0	0
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	5,413	5,413	0	5,413	0	5,413
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	292,480	292,480	0	292,480	-8,669	283,811
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	524,949	0	524,949	0	524,949	0	524,949
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	54,203	54,203	0	54,203	0	54,203
43. Other (specify):*	0	0	20,230	20,230	0	20,230	-20,230	0
44. Total Special Cost Ce	0	524,949	74,433	599,382	0	599,382	-20,230	579,152
45. Grand Total	3,400,632	1,084,536	2,700,712	7,185,880	0	7,185,880	-787,622	6,398,258

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	125,380	125,380
2. Cash - Patient Deposits	17,303	17,303
3. Accounts & Notes Receivable	144,386	144,386
4. Supply Inventory	0	0
5. Short-Term Investments	26,577	26,577
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	8,252	8,252
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	321,898	321,898
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	2,845,954	2,845,954
13. Land	3,158,120	3,157,190
14. Buildings, at Historical Cost	5,598,424	4,247,413
15. Leasehold Improvements, Historical Cost	43,575	457,625
16. Equipment, at Historical Cost	918,999	704,474
17. Accumulated Depreciation (book methods)	-1,703,772	-1,449,913
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	61,140	61,140
20. Accum Amort - Org/Pre-Op Costs	-61,140	-61,140
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	782,114
23. other (specify):	0	0
24. Total Long-Term Assets	10,861,300	10,744,857
25. Total Assets	11,183,198	11,066,755
CURRENT LIABILITIES		
26. Accounts Payable	31,208	31,208
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	23,518	23,518
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	0	0
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	158,998	158,998
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	213,724	213,724
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	0	0
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	0	0
46. Total Liabilities	213,724	213,724
47. Total Equity	10,969,474	10,853,031
48. Total Liabilities and Equity	11,183,198	11,066,755



	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	7,636,828
2. Discounts and Allowances for all Levels	-1,349,062
Subtotal - Inpatient Care	6,287,766
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	638,925
7. Oxygen	0
Subtotal - Ancillary Revenue	638,925
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	4,633
14. Non-Patient Meals	2,368
15. Telephone, Television, and Radio	1,401
16. Rental of Facility Space	207,039
17. Sale of Drugs	602,375
18. Sale of Supplies to Non-Patients	0
19. Laboratory	3,648
20. Radiology and X-Ray	0
21. Other Medical Services	0
22. Laundry	25,259
Subtotal - Other Operating Revenue	846,723
24. Contributions	0
25. Interest and Other Investments Income	96,286
Subtotal - Non-Operating Revenue	96,286
27. Other Revenue (specify):	13,228
28. Other Revenue (specify):	0
Subtotal - Other Revenue	13,228
30. Total Revenue	7,882,928
31. General Services	1,504,860
32. Health Care	2,704,156
33. General Administration	2,085,002
34. Ownership	292,480
35. Special Cost Centers	545,179
35. Provider Participation Fee	54,203
37. Other	0
40. Total Expenses	7,185,880
41. Income Before Income Taxes	697,048
42. Income Taxes	0
43. Net Income or Loss for the Year	697,048

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Cost Report	
Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

Average Wage Data Table

Total staff hours including contract nurses per diem  
Nursing hours including contract nurses per diem  
RN  
LPN  
CNA  
DON  
ADON

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11	

2003 - Staffing and Occupancy Data

Average Occupancy  
Medicaid Utilization  
Medicare Utilization

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11	

St Benedict  
Nursing & Rehab

St Benedict  
Nursing & Rehab

2005 Costs

2005  
Census

Cost Report	
Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
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26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2004 Cost Reports  
2004 (Run June 1, 2004)

UN-INFLATED

Cost Report		State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		10th %	90th %
Line	Description		1	2	3	4	5	6	7	8	9	10	11			
1	Dietary															
2	Food Purchase															
3	Housekeeping															
4	Laundry															
5	Heat & Other Utilities															
6	Maintenance															
8	TOTAL GENERAL SERVICES															
10	Nursing & Medical Records															
10A	Therapy															
11	Activities															
12	Social Services															
16	TOTAL HEALTH CARE & PROGRAMS															
17	Administration															
19	Professional Services															
21	Clerical & Gen. Office Expense															
22	Employee Benefits & PR Taxes															
24	Travel & Seminar															
26	Insurance-Property, liability & Malpractice															
28	TOTAL GENERAL ADMINISTRATIVE															
29	TOTAL OPERATING EXPENSES															
30	Depreciation															
32	Interest															
33	Real Estate Taxes															
37	TOTAL OWNERSHIP															
	TOTAL OPERATING & OWNERSHIP COST															

Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	
	1	2	3	4	5	6	7	8	9	10	11			
Total staff hours including contract nurses per diem														
Nursing hours including contract nurses per diem														
RN														
LPN														
CNA														
DON														
ADON														

2003 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	
	1	2	3	4	5	6	7	8	9	10	11			
Average Occupancy														
Medicaid Utilization														
Medicare Utilization														

Cost Report		St Benedict Nursing & Rehab 2004 Costs	St Benedict Nursing & Rehab 2004 Census
Line	Description		35,623
1	Dietary		
2	Food Purchase		
3	Housekeeping		
4	Laundry		
5	Heat & Other Utilities		
6	Maintenance		
8	TOTAL GENERAL SERVICES		
10	Nursing & Medical Records		
10A	Therapy		
11	Activities		
12	Social Services		
16	TOTAL HEALTH CARE & PROGRAMS		
17	Administration		
19	Professional Services		
21	Clerical & Gen. Office Expense		
22	Employee Benefits & PR Taxes		
24	Travel & Seminar		
26	Insurance-Property, liability & Malpractice		
28	TOTAL GENERAL ADMINISTRATIVE		
29	TOTAL OPERATING EXPENSES		
30	Depreciation		
32	Interest		
33	Real Estate Taxes		
37	TOTAL OWNERSHIP		
	TOTAL OPERATING & OWNERSHIP COST		

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2003 Cost Reports  
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report	Description	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line			1	2	3	4	5	6	7	8	9	10		
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	73.16	166.14

St Benedict  
Nursing &  
Rehab

St Benedict  
Nursing  
& Rehab

2003 Costs

2003  
Census

Cost Report	Description	Line	
1	Dietary		4.13
2	Food Purchase		3.36
3	Housekeeping		2.48
4	Laundry		0.91
5	Heat & Other Utilities		2.05
6	Maintenance		1.92
8	TOTAL GENERAL SERVICES		17.57
10	Nursing & Medical Records		27.25
10A	Therapy		-
11	Activities		1.06
12	Social Services		0.58
16	TOTAL HEALTH CARE & PROGRAMS		32.10
17	Administration		1.71
19	Professional Services		0.07
21	Clerical & Gen. Office Expense		2.49
22	Employee Benefits & PR Taxes		6.33
24	Travel & Seminar		-
26	Insurance-Property, liability & Malpractice		0.88
28	TOTAL GENERAL ADMINISTRATIVE		16.95
29	TOTAL OPERATING EXPENSES		69.40
30	Depreciation		1.01
32	Interest		-
33	Real Estate Taxes		3.76
37	TOTAL OWNERSHIP		3.76
	TOTAL OPERATING & OWNERSHIP COST		73.16

Average Wage Data Table

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

2003 - Staffing and Occupancy Data

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2002 Cost Reports  
2002 (Run June 1, 2004)

UN-INFLATED

Report		State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		
Line	Description	1	2	3	4	5	6	7	8	9	10	11	10th %	90th %
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.67	1.58	2.15	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.67	2.72	2.84	2.73	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	3.16	2.90	3.41	2.92	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.96	43.84	42.79	41.16	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	50.57	52.75	50.19	47.76	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	3.54	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.72	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	4.31	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	10.26	9.30	10.11	8.44	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.03	0.12	0.09	-
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	2.40	1.93	2.03	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	25.17	23.10	23.64	21.93	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	99.35	97.86	99.26	91.33	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	4.18	3.94	3.13	3.04	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	4.55	2.14	2.84	1.54	-
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	1.03	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	15.35	11.40	9.19	10.00	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	114.70	109.26	108.45	101.30	163.08

Cost Report														
Line	Description													
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11
5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	5.00	4.90	5.50	5.30
2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	2.60	3.10	3.00
20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	20.12	19.45
16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	17.04	15.69
9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05	9.62
26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.86	24.75	23.68
23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.44	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11
80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%	76.60%
64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%